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LOCAL GOVERNMENT FINANCE AND AUDIT ACT, 2004

ARRANGEMENT OF SECTIONS

Section

PART I – PRELIMINARY

PART II – FUNDS, BUDGET AND ACCOUNTS OF COUNCILS

ISSN 0796—0298

Supplement "C" to The Gambia Gazette No. of , 2004

THE GAMBIA

NO. 9 OF 2004.

Assented to by The President,

this 26th day of April, 2004.

YAHYA A. J. J JAMMEH
President.

L S

AN ACT to provide for the financing of Local Government, the control, management and audit of the finances of Local Government Authorities, for the powers and duties of auditors and for matters connected therewith.

[ ]

ENACTED by the President and the National Assembly.

PART I - PRELIMINARY

Short title

1. This Act may be cited as the Local Government Finance and Audit Act, 2004.

Interpretation

2. In this Act, unless the context otherwise requires-

"auditor" means an auditor appointed by the Auditor General for the purposes of this Act;

"Auditor General" means the Auditor General appointed under section 158 of the Constitution of the Republic of The Gambia 1997;

"Central Government" means the Government of The Gambia;

2002 No.5 "Chairperson" has the meaning given to it in the Local Government Act, 2002

"Chief Executive" means the Chief Executive of the Council;

"Council", "District", "Division" and "Local Government Authority" have the meaning given to them under the Local Government Act, 2002;

"Council Development Fund" means the Council Development Fund required to be kept by a Council under section 3;

"elector" means a person who is registered to vote in a Local Government Area;

"Financial Advisory Committee" means a Local Government Finance Advisory Committee established pursuant to section 7;

"Financial Manual" means the Financial and Accounting Manual issued by the Secretary of State under section 41 (1);

"financial year" means the period of twelve months ending with 31st December in each year;

"General Fund" means the General Fund Account kept under section 3;

"Local Government Area" means a Division, City, or Municipality as defined under the Local Government Act, 2002;

"Local Government Accounts Committee" means the body appointed under section 24;

"Permanent Secretary" means the Permanent Secretary of the Department of State responsible for Local Government;

"Secretary of State" means the Secretary of State responsible for Local Government;

"Tribunal" means a District Tribunal presided over by a Seyfo.

PART II – FUNDS, BUDGET AND ACCOUNTS OF COUNCILS

Council Development Fund, etc.

3. (1) A Council shall keep a Council Development Fund into which –

(a) all revenue generated by the Council shall be paid; and

(b) from which all liabilities falling to be discharged by the Council shall be discharged.

(2) A Council shall keep a General Fund Account of all receipts credited to, and payments made out of which shall contain all the Council Development Fund.

Revenue and funds of Council

4. (1) The revenue and funds of a Council include all sums of money or funds accruing to a Council.

(2) Without prejudice to the generality of subsection (1), the revenue and funds of a Council consist of-

(a) moneys derived from rates imposed by the Council under or pursuant to the provisions of this Act;

(b) local taxes;

(c) moneys payable to a Council under the provisions of any other enactment;

(d) moneys derived from licences, permits, dues, charges, fees or royalties;

(e) receipts derived from any public utility concern, or any service or undertaking belonging to or maintained by a Council either in whole or in part;

(f) rents derived from the letting or leasing of any building or land belonging to a Council;

(g) project funds, donations and grants other than from general revenue;

(h) endowments;

(i) sums appropriated by the National Assembly;

(j) any sums of money which may lawfully be assigned to a Council by any public corporation;

(k) returns on investment; and

(l) such other sums of money as may be granted to a Council by any other Council.

Application of revenue and funds

5. The revenue and funds of a Council shall be applied to the administration and development of the area over which its authority extends and to the welfare of the inhabitants of the area.

Grants from Government

6. (1) The President may, in accordance with the Constitution of the Republic of The Gambia, cause to be presented to the National Assembly proposals of moneys to be paid out of the Consolidated Fund to the Councils for each financial year, as-

(a) a general grant, which shall not exceed ten *per centum* of the capital budget of each Council and be the minimum grant paid to a Council to operate decentralised services;

(b) a grant-in-aid in accordance with subsection (3); or

(c) an equalisation grant in accordance with subsection (4).

(2) The Secretary of State may, after consultation with the Secretary of State responsible for finance, by Order published in the *Gazette*, amend the General Grant payable to any Council.

(3) A grant-in-aid is conditional and consists of specific moneys given to a Council to finance programmes agreed on between the Central Government and Councils and to be expended only for the purposes for which it is made and in accordance with the conditions agreed on.

First Schedule

(4) An equalisation grant is made for purposes of equalisation and be based on the degree to which a Local Government Unit is lagging behind the national average standard in the provision of social services and calculated in accordance with the First Schedule.

(5) The grants made shall be remitted directly to the General Fund of the beneficiary Council.

(6) A formula for the distribution of grants to the Councils shall take into account factors including the population, the age structure of the population, the existing levels of service in the Councils, their resource base, the potential for commerce and industry and the impact on the environment.

(7) The Secretary of State may, after consultation with the Secretary of State responsible for finance, by Order published in the Gazette, amend the First Schedule.

Local Government Financial Advisory Committee

7. (1) The Secretary of State may establish an Ad-hoc Local Government Financial Advisory Committee each year before the national Budget is finalised.

(2) The Financial Advisory Committee shall advise the Secretary of State-

(a) on all matters concerning the distribution of revenue between the Central Government and Councils and the allocation of money to each Council from the Consolidated Fund; and

(b) on general grants, grants-in-aid or subsidies to be allocated to Councils.

(3) The membership of a Financial Advisory Committee shall include

(a) the Permanent Secretary or his or her representative as chairperson,

(b) the Permanent Secretary of the Department of State responsible for finance or his or her representative;

(c) two Chairpersons of the Councils be elected by all the Chairpersons Councils;

(d) the Accountant General or his or representative; and

(e) the Commissioner for Income Tax his or her representative.

Budgetary powers and procedures

8. (1) Subject to section 9, every Council the right and obligation to formulate, appr and execute its budget, provided the bud is balanced.

(2) The Council shall accord priority national priority programme areas.

(3) The Council budget shall-

(a) reflect all revenues to be collected received by the Council and to appropriated for each year; and

(b) take into account the appro Three-Year Development Plan fo Local Government Area.

(4) The Chairperson of a Council shall ca to be prepared not later than 30th Septe of each year and laid before the Co estimates of revenue and expenditure o Council for the ensuing financial year.

(5) A Council budget shall be prepared in the form of estimates of income and expenditure annually on the basis of which, it incur expenditure necessary for and incidental to the carrying out of its functions.

(6) Provision shall be made in the estimates of revenue and expenditure for the general operations and management of the Council's affairs and for the performance of its functions, including –

(a) emoluments and salaries of the Chairperson and other staff of the Council;

(b) the operation of Wards and Village Development Committees; and

(c) the grant of allowances to any person or group of persons for any services rendered to Councils as may be determined by the Secretary of State.

(7) A Council shall allocate at least sixty *per centum* of the budget for development activities, excluding the recurrent costs of those activities.

(8) For the avoidance of doubt, no Council shall operate a recurrent budget deficit.

Approval of the budget

9. (1) The annual estimates prepared under section 8 shall be in such form as may be directed by the Financial Manual.

(2) The draft estimates shall be displayed at Ward level for comments before submission to the Council.

(3) The draft estimates shall be considered at a meeting of the Council specially convened for the purpose and a copy of the draft shall by resolution of the Council, be submitted to the Secretary of State within such time and in such manner as may be directed by the Financial Manual.

(4) The Secretary of State shall consider the draft estimates submitted by a Council and may make observations and comments on the whole or on any item or items contained in the estimates before returning it to the Council.

(5) The Council shall reconsider the draft estimates, taking into account the observations and comments of the Secretary of State.

(6) Where the Secretary of State is of the view that the draft estimates of a Council are not in conformity with this Act or national policy or the Financial Manual, he or she shall direct the Council to comply accordingly.

(7) The Council shall forthwith comply with the directive and revise the estimates accordingly.

(8) A Council shall, by resolution approve the draft annual estimates

Supplementary budget

10. Where it appears to a Council in any financial year that expenditure for any specified purpose is desirable and no provision or insufficient provision was made in the estimates for the year, the Council may approve a supplementary estimate and the provisions of section 9 shall apply to the supplementary estimates as they apply to the annual estimates.

Revised budget

11. Where in any financial year it appears to the Council that its revenue target may not be met, it may prepare revised estimates of revenue and expenditure in respect of that year following the process set out in section 9.

Financial autonomy of Councils

12. Subject to the provisions of this Act and any other Act, each Council has autonomy over its financial matters, excluding salaries, allowances and other emoluments.

Appropriation of funds

13. (1) No appropriation of funds by a Council shall be made out of the funds of the Council unless it is approved in a budget.

(2) No moneys shall be withdrawn from the General Fund Account or any other accounts of the Council unless the Council has approved the withdrawal.

(3) The Chief Executive and Director of Finance of the Council shall be the signatories to all accounts of a Council and in the absence of any of them, the Director of Administration shall be an alternative signatory.

(4) Except during national emergencies, no financial obligation shall be placed on a Council by the Central Government without providing for funds for the discharge of that obligation.

Power to borrow

14. (1) A Council may, with the prior approval of the Secretary of State, raise loans for the discharge of its functions.

(2) A Council may secure loans on its property.

Over-drafts

15. (1) Subject to the provisions of this section, a Council may obtain advances from banks by over-draft on the credit of the Council.

(2) No overdraft shall in any circumstances exceed one-third of the income of the Council in the preceding financial year.

(3) For the purposes of this section, "income" means revenue accruing to a Council, excluding Central Government grants, loans raised by the Council and grants made to the Council by other Councils.

Financial year

16. The financial year for a Council shall begin on the 1st day of January and end on the 31st day of December of the same year.

Accounts to be kept yearly.

17. A Council shall keep proper books of accounts and other records with respect to accounts and in relation to the accounts and shall balance its accounts for the year and produce statements of accounts in accordance with the Financial Manual.

Procurement

2002 No. 3

18. (1) All procurement by a Local Government Authority shall be carried out in accordance with The Gambia Public Procurement Act, 2001 and the monetary thresholds and regulations prescribed by and under that Act.

(2) Each Council shall be a procuring organisation for its Area.

(3) Subject to the Gambia Public Procurement Act, 2001, the composition of the Contracts Committee of each Council include -

(a) the Chief Executive as chairperson;

(b) the Director of Finance;

(c) the Director of Planning and Development;

(d) two elected Councillors to be appointed by the Council, and

(e) two members of the public to be nominated by the Secretary of State.

(4) The members referred to in paragraphs (d) and (e) of subsection (3) -

(a) shall serve for a term of two years; and

(b) may be reappointed for a further term only.

Advances, loans and accounts

19. (1) A Council may grant advance and loans within such limits and on such conditions as are specified under the Financial Manual.

(2) A Council may operate deposit and suspense accounts in accordance with the Financial Manual.

Investment

20. Subject to this Act and such guidelines as the Secretary of State shall prescribe, a Council may-

(a) engage in trade, commerce or industry;

(b) invest in Central Government and Central Bank Treasury Bills;

(c) engage in real property development; and

(d) make any other investment as it may deem fit.

Power to levy rates and taxes

Second Schedule

21. (1) Subject to subsection (2), a Council has power to levy, charge and collect fees and taxes, including rates, rents, royalties and the fees and taxes specified in the Second Schedule, as are necessary to meet all liabilities whether of a general or special nature falling to be discharged by the Council.

2001 No. 9

(2) Notwithstanding the provisions of The Gambia Tourism Authority Act, 2001, all levies, charges and fees, excluding rates, payable in the Tourism Development Areas shall be paid to The Gambia Tourism Authority.

(3) Each Council shall prepare a comprehensive list of all its revenue sources and maintain data on total potential collectable revenues.

1992 No. 9

(4) Subject to this section, rates shall be levied and collected in accordance with the provisions of the General Rates Act, 1992. a mw

(5) A Council may collect fees or taxes on behalf of the Central Government as its agent, and where a Council acts as agent, it may retain such portion of the funds collected as may be agreed between the parties.

(6) A District Authority may, with the approval of the Council, impose a service fee for the performance of its functions and may act as agent for the collection of fees or taxes on behalf of the Council.

(7) Where a District Authority collects fees or taxes on behalf of a Council under subsection (6), it may retain such portion of the funds so collected as may be agreed between the parties.

Expenses of District Authority and village

22. Subject to such grants as may be provided to a Council in accordance with section, the sums required to meet the expenses of a District Authority or village shall-

(a) in the case of a District Authority, be chargeable on the District; and

(b) in the case of a village, be chargeable on the village.

Licences

Cap 92.01

23. (1) Except for hotels inside and outside the Tourism Development Areas, a Council is the Licensing Authority for the purposes of the Licences Act and may exercise all the powers vested in the Authority by that Act.

(2) Subject to subsection (1), all licence fees applicable to a Local Government Area on the date of coming into force of this Act, shall continue in force and have effect as if prescribed by the appropriate Local Government Authority.

Local Government Accounts Committee

24. (1) There shall be in each Local Government Area, a Local Government Accounts Committee which shall comprise-

(a) the Chief Executive;

(b) the Director of Finance;

(c) four elected members of the Council;

(d) a representative of the Area Administrator or Commissioner, as the case may be;

(e) a member of the general public, who has financial or accounting qualification, to be appointed by the Secretary of State; and

(f) a representative of women's groups in the Local Government Area, to be appointed by the Council.

(2) The members of a Local Government Accounts Committee shall appoint a chairperson from among its members.

(3) Every meeting of Local Government Accounts Committee shall be presided over by the chairperson and in the absence of the chairperson by a member elected by the members present.

(4) Four members of the Local Government Account Committee shall form a quorum.

(5) The office of the Chief Executive shall be the Secretariat of the Local Government Accounts Committee.

(6) A Local Government Accounts Committee-

(a) shall examine the reports of the Auditor General, the Internal Auditor and any other reports in relation to the finances of its Council; and

(b) may, in relation to its functions, require the attendance of any Councillor or officer to explain matters arising from the reports.

(7) A Local Government Accoun Committee shall submit its report to th Council, the Secretary of State, the Secretar of State responsible for finance and th Auditor General.

(8) The Auditor General shall incorporate th response or comments of the Loc Government Accounts Committee in his o her report to the National Assembly.

(9) The Chairperson of the Council and th Chief Executive shall implement th recommendations of the Local Governme Accounts Committee and the Publ Accounts Committee of the Nation Assembly.

(10) The Council shall meet the expenses o a Local Government Accounts Committee.

(11) Members of the Local Governme Accounts Committee, other than *ex-offi* members, shall hold office for a term of fo years and shall be eligible for reappointme for one further term only.

Removal of member

25. (1) A member of a Local Governme Accounts Committee may be removed fr the Committee by the Council by a resolut support by two-thirds of the members of t Council on the recommendation of t Chairperson of the Council, on the follow grounds-

(a) abuse of office;

(b) failure to attend three consecutive meetings without valid reasons acceptable to the Committee; or

(c) inability to perform the functions of that office arising from physical or mental incapacity.

(2) A vacancy arising under this section shall be filled by the person or authority that appointed the member who has been removed.

PART III - AUDIT

Internal audit

26. (1) Every Council shall establish an Internal Audit Department.

(2) The Head of the Internal Audit Department, who shall be answerable to the Council, shall prepare and submit to the Council Quarterly Audit Reports and forward a copy each to the Local Government Accounts Committee, the Auditor General and the Secretary of State.

Financial administration 2002 NO.5

27. Without prejudice to Part VII of the Local Government Act, 2002, a Council shall take such measures, as it deems necessary, to ensure the proper administration of its financial affairs.

External audit

28. (1) The Auditor General shall, at least once every year, cause the accounts of the Council to be audited and reported on.

(2) The Auditor General shall draw attention of the Council to any irregularities the accounts audited and to any other ma which in his or her opinion ought to brought to the notice of the Council.

Accounts other documents to be made available for audit

29. A Council shall -

(a) make available, at all times inspection by the Auditor Gener the accounts being audited, toge with all books, papers, vouchers, and moneys relating to the accounts.

(b) prepare and submit to the Aud General statements or abstra containing such particulars relating to such periods as Financial Manual may specify.

Audit of accounts

30. (1) The accounts of every Council s be audited by the Auditor General o auditor appointed by him or her.

(2) The Auditor General may, at any carry out an audit investigation or any audit he or she considers necessary.

(3) The Auditor General shall, at conclusion of the audit, certify the acco subject to any disallowances or surch which he or she may have made.

Auditor General to have access

31. In the exercise of his or her powers and discharge of his or her duties under this Act, the Auditor General or any person duly authorised by him or her shall have access to all books of account, vouchers, and all other documents relating to the finances of a Council in the possession of any person.

Payment of sums due

32. Every sum certified by the Auditor General to be due from any person shall be paid by that person to the Treasury of the Council concerned –

(a) within such period as the Council shall determine after the sum has been so certified; or

(b) if an appeal with respect to that sum has been made, within thirty days after the appeal is finally disposed of or abandoned or fails by reason of the non-prosecution.

Recovery

33. (1) All or any sum which is certified by the Auditor General to be due and has become payable shall, on complaint made or action taken by or under the direction of the Council, be recoverable as a civil debt.

(2) In any proceedings for the recovery of a sum certified to be due and payable, a certificate signed by-

(a) the Auditor General or an auditor is conclusive evidence of the facts certified; and

(b) the Chairperson of the Co[...] concerned or an employee w[...] duty it is to keep the accounts [...] the sum certified to be due ha[...] been paid to him or her is concl[...] evidence to non-payment,

unless it is proved that the sum certified [...] due has been paid since the date of [...] certificate.

(3) Unless the contrary is proved [...] certificate purporting to be signed by [...] Auditor General or an auditor, or by [...] Chairperson of the Council or the emplo[...] whose duty it is to keep the accounts [...] deemed to have been signed by the Au[...] General, auditor, Chairperson or emplo[...] as the case may be.

Appeal

34. (1) A person who is aggrieved by-

(a) decision of the Auditor Gener[...] any matter with respect to whic[...] or she objected at the audit; or

(b) a disallowance or surcharge [...] by the Auditor General,

may, where the disallowance or sur[...] or other decision relates to an [...] exceeding fifty thousand dalasis, app[...] the High Court.

(2) An appeal under this section [...] lodged by the person aggrieved [...] the decision, disallowance or surcharge, within thirty days of the decision, disallowance, or the surcharge, as the case may be.

(3) On an appeal, the High Court may-

(a) confirm, vary or quash the decision of the Auditor General; or

(b) remit the case to the Auditor General with such directions as the High Court thinks fit for giving effect to its decision.

Annual statements of accounts

35. A Council shall render to the Secretary of State an Annual Financial Statement in such form as is provided by the Financial Manual and, shall before the first day of June in each year, publish the Annual Financial Statement and the report of the Auditor on it, at its own offices.

General duties of Auditor General

36. (1) In auditing the accounts of a Council as required by this Act, the Auditor General shall satisfy himself or herself that-

(a) the accounts are prepared in accordance with the Financial Manual and comply with the requirements of all other statutory provisions applicable to the accounts;

(b) proper practices have been observed in the compilation of the accounts; and

(c) the Council whose accounts are being audited has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources.

(2) The Auditor General shall consider-

(a) whether, in the public interest, he or she should make a report on any matter coming to his or her notice in the course of the audit in order that it may be considered by the Council or brought to the attention of the public; and

(b) whether the public interest requires the matter to be a subject of an immediate report rather than of a report to be made at the conclusion of the audit.

Auditors right to obtain documents

37. (1) Without prejudice to section 36, a Council whose accounts are required to be audited in accordance with this Act shall provide the auditor with every facility and information, which may be reasonably required for the purposes of the audit.

(2) A Council shall comply with the requirement of an auditor under subsection (1)

Public inspection of accounts and right of challenge

38. (1) At each audit by an auditor under this Act, a person interested may inspect the accounts to be audited and all the books, deeds, contracts, bills, vouchers, receipts and other documents relating of them and make copies of all or any part of the accounts and those other documents.

(2) Where an elector in the Area of the Council whose accounts are being audited requests, the auditor shall give the elector or his or her representative, an opportunity to question the auditor about the accounts.

(3) Subject to subsection (4), an elector in the Area of the Council whose accounts are being audited or his or her representative, may attend before the auditor and make objections as to-

(a) any matter in respect of which the auditor could take action under this Act; or

(b) any other matter in respect of which the auditor could make a report.

(4) No objection may be made under subsection (3) by or on behalf of an elector unless the auditor has previously received written notice of the proposed objection and of the grounds on which it is to be made.

(5) Where an elector sends a notice to an auditor for the purpose of subsection (4), the elector shall at the same time send a copy of the notice to the Council whose accounts are being audited.

Auditor's report

39. When an auditor has concluded an audit of the accounts of a Council and has issued a certificate that the audit has been completed in accordance with this Act, the Auditor General shall submit a final report to-

(a) the National Assembly;

(b) the Secretary of State;

(c) the Secretary of State responsib for finance;

(d) the Council concerned; and

(e) the Chairperson of Ward Development Committee Attention of the members.

Extra-ordinary audit

40. (1) The Auditor General may direct a auditor or auditors appointed by him or her t hold an extraordinary audit of the accounts o any Council whose accounts are required t be audited in accordance with this Act if -

(a) an application in that behalf i made by fifty *per cent* of th electors for the Area to b obtained from the Independe Electoral Commission; or

(b) it appears to him or her to desirable to do so in consequen of a report made under this Act b an auditor or for any other reas

(2) Where it appears to the Secretary State that it is desirable in the public inte that there should be an extraordinary aud the accounts of a Council under subsec (1), he or she may require the Au General to direct the audit by an audito auditors appointed by the Auditor Gene

(3) An extraordinary audit under this section may be held within five days after notice in writing has been given to the Council whose accounts are to be audited.

(4) The Council shall defray any expenditure incurred in holding an extraordinary audit of the accounts of the Council.

PART IV – MISCELLANEOUS

Financial Manual

41. (1) The Secretary of State shall, in consultation with the Secretary of State responsible for finance, by Order published in the *Gazette* prescribe a Financial and Accounting Manual for the control and management of the financial business of the Councils.

(2) Without prejudice to the generality of the subsection (1), the Financial Manual shall make provision for-

(a) the operation of financial departments of Local Authorities;

2002 No. 3

(b) procurement in accordance with The Gambia Public Procurement Act, 2001 and consistent with rules and regulations made under that Act;

(c) the proper supervision of the accounting staff of Local Authorities.

(d) the establishment of internal audit departments and their functions;

(e) the collection, receipt, custody, issu expenditure, due accounting for, car and management of all moneys fo the guidance of all person concerned;

(f) the record, examination, inspectio and checking of all receipts an expenditure and the keeping of a necessary books and accounts;

(g) the preparation of estimates revenue and expenditure;

(h) the authorisation of rates of payme for specific purposes where the rat of payment are not provided by law

(i) the making of advances to offic and other persons and the rates an limits of the advances and the rat of interest;

(j) audit fees and other expenses t borne by Councils; and

(k) such other matters relating financial and accounting procedu as the Secretary of State may de necessary for the purposes of t Act.

(3) Notwithstanding any other penalty imposed by any other law, surcharge may be imposed on any Councilior or a member of staff who is responsible for loss of money or loss or damage to property or stores in accordance with the Financial Manual.

Emolument and allowances of Chairpersons of Councils

42. (1) The emoluments and allowances of the Chairpersons of Councils shall be as set out in the Third Schedule.

(2) The Secretary of State may, with the approval of the Cabinet, by Order published in the *Gazette*, vary the emoluments and allowances set out in the Third Schedule.

Regulations

43. (1) The Secretary of State may make regulations for the better carrying into effect of the purposes of this Act.

First Schedule

(2) The Secretary of State may by regulations vary the formula set out in the First Schedule.

FIRST SCHEDULE

Sections 6 (4) and 43

FORMULA FOR DISTRIBUTION OF GRANTS BY CENTRAL GOVERNMENT TO COUNCILS

Access Levels

Health care
Education
Water and sanitation
Utilities-Roads

Resource Base
Potential (Commerce/Tourism)
Health indicators

- Maternal Morbidity
- Infant Mortality
- Fertility Rate
- Immunisation coverage
- Disease prevalence

Education Indicators

- Enrolment rates by gender
- Pupil/teacher ratio
- Transition rates
- Distribution of facilities by type
- Access to ICT

Empowerment Indicators

- Level of awareness
- Level of community participation
- Quality/extent of participation

Population Indicators

- Population size
- Population distribution by age/sex
- Population density
- Net Migration

Environment indicators

- Level of environmental degradation

SECOND SCHEDULE Section 21 (1)

TAXES AND FEES TO BE LEVIED BY COUNCILS

1. Trade Licences Fees
2. Liquor Licences Fees
3. Handcarts Licences Fees
4. Firewood Licences Fees
5. Lodgers Tax
6. Cattle Tax
7. Residential Rates
8. Commercial Rates
9. Local Government Rates
10. Water Rates on Commercial Boreholes
11. Public Lands Rates
12. Royalties
13. Markets Fees (including weekly markets Lumos)
14. Car Park Fees
15. Service Charges
16. Sale of Produce
17. Sale of Stray Animals
18. Sale of Assets
19. Tribunal Fees and Fines
20. Such other levies, rates, charges and fees as the Secretary of State may, with the approval of the Cabinet by Order published in the *Gazette*, impose.

THIRD SCHEDULE (Section 42)

EMOLUMENTS AND ALLOWANCES OF CHAIRPERSONS

The following are the emoluments and allowances of Chairpersons of Councils-

Basic Salary

Mayor of Kanifing Municipal Council (current holder of office)	D7,516 per mo[nth]
Mayor of Banjul City Council (current holder of office)	D6,600 per mo[nth]
Chairpersons	D5,000 per mo[nth]
Responsibility Allowance	D2,000 per mo[nth]
Telephone Allowance	D1,000 per mo[nth]
Per Diem rate (outside The Gambia)	£100 per night
Night Allowance (outside Their Local Government Area)	D150 per night

The basic salary stated above for the Mayor of Ba[njul] City Council and the Mayor of Kanifing Municipal Council is personal to them for the duration of th[eir] current term in office.

PASSED in the National Assembly this 6th day of APRIL in the year of Our Lord Two Thousand and Four

M. S. JALLOW
Clerk of the National Assembly.

THIS PRINTED IMPRESSION has been carefully compared by me with the Bill which was passed in the National Assembly, and found by me to be a true and correct copy of the said Bill.

M. S. JALLOW
Clerk of the National Assembly.